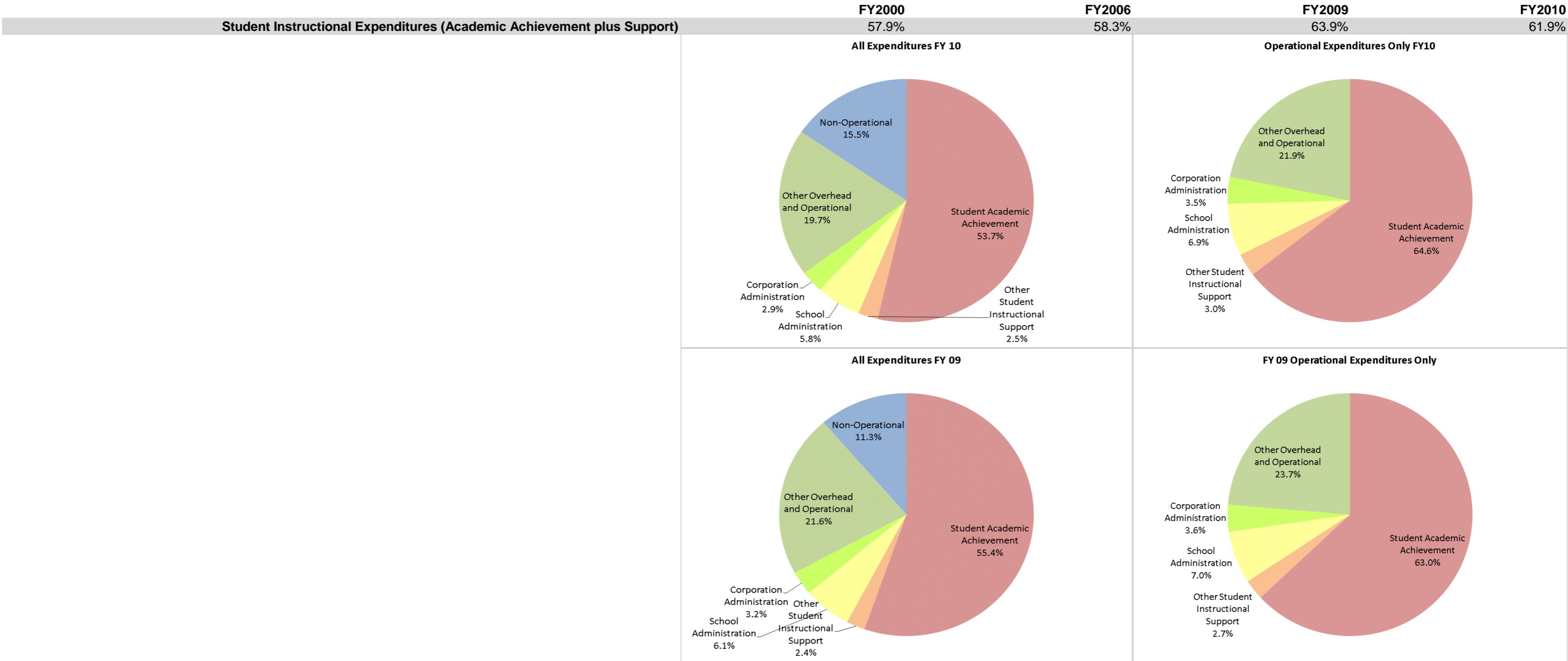


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Lakeland School Corporation (4535)

Lakeland School Corporation (4535)

| Student Instructional Category | FY99 % of Total | | FY06 % of Total | | FY09 % of Total | | FY10 % of Total | |
|--------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
| | FY 1999 | Exp | FY 2006 | Exp | FY 2009 | Exp | FY 2010 | Exp |
| Student Academic Achievement | \$8,847,344 | 52.0% | \$10,964,263 | 52.1% | \$11,653,063 | 55.4% | \$11,904,591 | 53.7% |
| Student Instructional Support | \$1,016,243 | 6.0% | \$1,293,866 | 6.2% | \$1,788,202 | 8.5% | \$1,833,741 | 8.3% |
| Overhead and Operational | \$3,937,145 | 23.1% | \$4,797,923 | 22.8% | \$5,223,650 | 24.8% | \$5,015,351 | 22.6% |
| Nonoperational | \$3,227,449 | 19.0% | \$3,968,479 | 18.9% | \$2,378,500 | 11.3% | \$3,433,700 | 15.5% |
| Grand Total | \$17,028,181 | | \$21,024,532 | | \$21,043,415 | | \$22,187,384 | |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Lakeland School Corporation (4535)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|------------------------------------|---|-------------|-------------|--------------|--------------|------------------|-----------------|-----------------|
| Student Academic Achievement | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$9,125 | \$133,743 | \$295,612 | | > 500% | 121% |
| | 11100 Regular Programs; Elementary | \$2,655,045 | \$2,924,341 | \$4,132,691 | \$4,116,058 | 55% | 41% | 0% |
| | 11200 Regular Programs; Middle/Junior High | \$1,143,125 | \$1,425,822 | \$1,988,460 | \$2,076,187 | 82% | 46% | 4% |
| | 11300 Regular Programs; High School | \$1,544,370 | \$1,806,677 | \$2,317,601 | \$2,249,367 | 46% | 25% | -3% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$0 | \$41,411 | \$57,997 | | | 40% |
| | 11420 Vocational Education; Agriculture B | \$53,088 | \$53,954 | \$56,486 | \$59,828 | 13% | 11% | 6% |
| | 11460 Vocational Education; Occupational Home Economics | \$32,157 | \$5,703 | \$34,893 | \$34,898 | 9% | > 500% | 0% |
| | 11470 Vocational Education; Business Education | \$45,159 | \$397 | \$48,671 | \$49,623 | 10% | > 500% | 2% |
| | 11490 Vocational Education; Industrial Education B | \$33,007 | \$37,476 | \$39,803 | \$39,495 | 20% | 5% | -1% |
| | 11510 Vocational Education; Cooperative Education | \$111,480 | \$145,670 | \$8,208 | \$72,485 | -35% | -50% | > 500% |
| | 11520 Vocational Education; Area School Participation | \$42,622 | \$57,211 | \$3,300 | \$3,380 | -92% | -94% | 2% |
| | 11590 Other Vocational Education Programs | \$0 | \$0 | \$20,076 | \$15,000 | | | -25% |
| | 11610 Regular Programs; Alternative Education Programs; Elementary | \$0 | \$0 | \$18,192 | \$0 | | | -100% |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$35,974 | \$59,153 | \$46,149 | \$37,618 | 5% | -36% | -18% |
| | 12110 Gifted And Talented; Gifted and Talented | \$16,298 | \$10,104 | \$21,397 | \$9,402 | -42% | -7% | -56% |
| | 12150 Gifted And Talented; High Ability Student Programs | \$0 | \$0 | \$35,214 | \$32,136 | | | -9% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$681,767 | \$883,116 | \$265,750 | \$364,232 | -47% | -59% | 37% |
| | 12220 Mental Disabilities; Moderate Mental Disabilities | \$0 | \$0 | \$33,939 | \$0 | | | -100% |
| | 12230 Mental Disabilities; Severe Mental Disabilities | \$0 | \$0 | \$17,733 | \$0 | | | -100% |
| | 12340 Physical Impairment; Hearing Impairment | \$0 | \$0 | \$3,664 | \$0 | | | -100% |
| | 12350 Physical Impairment; Homebound | \$13,408 | \$1,605 | \$5,059 | \$3,988 | -70% | 149% | -21% |
| | 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$0 | \$0 | \$123,020 | \$156,650 | | | 27% |
| | 12520 Culturally Different; Compensatory | \$87,839 | \$26,201 | \$0 | \$0 | -100% | -100% | |
| | 12610 Learning Disability | \$0 | \$0 | \$681,675 | \$555,668 | | | -18% |
| | 12710 Equal Opportunity At Risk | \$124,973 | \$100,755 | \$0 | \$0 | -100% | -100% | |
| | 12810 Special Education Preschool | \$0 | \$0 | \$58,940 | \$50,980 | | | -14% |
| | 12900 Other Special Programs | \$0 | \$4,975 | \$0 | \$103,249 | | > 500% | |
| | 14100 Summer School Programs; Elementary | \$8,588 | \$6,938 | \$0 | \$1,763 | -79% | -75% | |
| | 14200 Summer School Programs; Middle/Junior High School | \$3,718 | \$1,000 | \$0 | \$0 | -100% | -100% | |
| | 14300 Summer School Programs; High School | \$32,704 | \$26,000 | \$47,944 | \$44,551 | 36% | 71% | -7% |
| | 16100 Remediation Testing | \$39,810 | \$80,185 | \$60,463 | \$37,398 | -6% | -53% | -38% |
| | 16200 Preventive Remediation | \$44,601 | \$16,612 | \$17,394 | \$6,722 | -85% | -60% | -61% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$0 | \$0 | \$169,164 | \$222,016 | | | 31% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$17,832 | \$44,048 | \$383,709 | \$211,198 | > 500% | 379% | -45% |
| | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$1,635 | \$101,218 | \$6,750 | \$9,307 | 469% | -91% | 38% |
| | 17900 Payments to Other Governmental Units Within State; Other | \$0 | \$0 | \$900 | \$900 | | | 0% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$55,458 | \$81,196 | \$54,211 | \$136,160 | 146% | 68% | 151% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$0 | \$0 | \$34,800 | \$125,832 | | | 262% |
| | 22220 Library/Media Services; School Library | \$198,715 | \$225,223 | \$181,829 | \$181,224 | -9% | -20% | 0% |
| | 22290 Library/Media Services; Other Educational Media Services | \$0 | \$0 | \$0 | \$4,225 | | | |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$0 | \$10,290 | \$3,661 | | | -64% |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$0 | \$291,269 | \$301,350 | | | 3% |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$200,097 | \$250,700 | \$223,462 | \$231,595 | 16% | -8% | 4% |
| | 25570 Textbooks for Rent or Resale; Materials and Supplies | \$0 | \$5,380 | \$6,658 | \$2,833 | | -47% | -57% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$420,616 | \$573,269 | \$0 | \$0 | | | |
| | 60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only | \$0 | \$0 | \$28,144 | \$0 | | | -100% |
| Student Academic Achievement Total | | \$7,644,087 | \$8,964,054 | \$11,653,063 | \$11,904,591 | 56% | 33% | 2% |
| Student Instructional Support | 21110 Attendance and Social Work Services; Service Area Direction | \$0 | \$0 | \$0 | \$6,920 | | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$0 | \$0 | \$0 | \$31,420 | | | |
| | 21130 Attendance and Social Work Services; Social Work Services | \$0 | \$0 | \$40,047 | \$39,753 | | | -1% |
| | 21220 Guidance Services; Counseling Services | \$105,585 | \$171,228 | \$305,926 | \$323,313 | 206% | 89% | 6% |
| | 21290 Guidance Services; Other Guidance Services | \$0 | \$0 | \$0 | \$7,914 | | | |
| | 21310 Health Services; Service Area Direction | \$671 | \$400 | \$0 | \$0 | -100% | -100% | |
| | 21320 Health Services; Medical Services | \$250 | \$0 | \$0 | \$0 | -100% | | |
| | 21330 Health Services; Dental Services | \$250 | \$0 | \$0 | \$0 | -100% | | |
| | 21340 Health Services; Nurse Services | \$27,153 | \$29,258 | \$51,506 | \$49,665 | 83% | 70% | -4% |
| | 21390 Health Services; Other Health Services | \$905 | \$2,625 | \$7,865 | \$3,675 | 306% | 40% | -53% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$0 | \$0 | \$91,150 | \$92,675 | | | 2% |
| | 21990 Other Support Services, Students; Other Student Services | \$0 | \$0 | \$421 | \$950 | | | 125% |
| | 24100 Office of The Principal | \$730,202 | \$819,538 | \$1,276,736 | \$1,259,813 | 73% | 54% | -1% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Lakeland School Corporation (4535)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|-------------------------------------|--|-------------|-------------|-------------|-------------|------------------|-----------------|-----------------|
| | 24900 Other Support Services, School Administration | \$0 | \$0 | \$14,550 | \$17,641 | | | 21% |
| Student Instructional Support Total | | \$865,016 | \$1,023,049 | \$1,788,202 | \$1,833,741 | 112% | 79% | 3% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$18,000 | \$15,100 | \$15,893 | \$19,226 | 7% | 27% | 21% |
| | 23120 Board of Education; Service Area Assistants | \$29,866 | \$33,363 | \$0 | \$0 | -100% | -100% | |
| | 23150 Board of Education; Legal Services | \$8,643 | \$28,800 | \$67,677 | \$82,378 | > 500% | 186% | 22% |
| | 23160 Board of Education; Promotion Expenses | \$2,689 | \$2,549 | \$1,065 | \$2,824 | 5% | 11% | 165% |
| | 23190 Board of Education; Other Governing Body Services | \$26,584 | \$19,985 | \$4,202 | \$7,474 | -72% | -63% | 78% |
| | 23210 Executive Administration; Office of The Superintendent | \$209,935 | \$230,442 | \$302,876 | \$267,310 | 27% | 16% | -12% |
| | 23220 Executive Administration; Community Relations | \$914 | \$0 | \$0 | \$0 | -100% | | |
| | 23290 Executive Administration; Other Executive Administration Services | \$0 | \$0 | \$11,356 | \$5,709 | | | -50% |
| | 25110 Fiscal Services; Office of The Business Manager | \$28,263 | \$35,470 | \$235,704 | \$232,598 | > 500% | > 500% | -1% |
| | 25130 Fiscal Services; Budgeting | \$980 | \$0 | \$6,518 | \$5,277 | 439% | | -19% |
| | 25150 Fiscal Services; Payroll Services | \$39,503 | \$59,673 | \$14,197 | \$8,716 | -78% | -85% | -39% |
| | 25191 Other Fiscal Services; Refund of Revenue | -\$9 | \$0 | \$179 | \$536 | | | 199% |
| | 25199 Other Fiscal Services; Other | \$0 | \$525 | \$0 | \$0 | | -100% | |
| | 25300 Printing, Publishing, and Duplicating Services | \$0 | \$0 | \$0 | \$927 | | | |
| | 25740 Personnel Services; Noninstructional Personnel Training | \$0 | \$0 | \$3,723 | \$3,068 | | | -18% |
| | 25750 Personnel Services; Health Services | \$15,108 | \$19,928 | \$75 | \$15,090 | 0% | -24% | > 500% |
| | 25890 Other Technology Services | \$0 | \$0 | \$7,536 | \$0 | | | -100% |
| | 25920 Ditch Assessments | \$0 | \$1,751 | \$100 | \$203 | | -88% | 103% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,271,130 | \$1,298,234 | \$1,547,318 | \$1,436,413 | 13% | 11% | -7% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$143,158 | \$154,349 | \$48,593 | \$30,260 | -79% | -80% | -38% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$104,851 | \$84,146 | \$86,078 | \$124,910 | 19% | 48% | 45% |
| | 26499 2007 Account Code - Other | \$0 | \$10,257 | \$0 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$947 | \$7,449 | \$5,056 | \$16,128 | > 500% | 117% | 219% |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$0 | \$0 | \$6,667 | \$24,046 | | | 261% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$104,206 | \$199,853 | \$127,591 | \$108,812 | 4% | -46% | -15% |
| | 27010 Student Transportation; Service Area Direction | \$23,847 | \$47,076 | \$78,497 | \$70,096 | 194% | 49% | -11% |
| | 27100 Student Transportation; Vehicle Operation | \$352,469 | \$436,337 | \$746,905 | \$791,210 | 124% | 81% | 6% |
| | 27200 Student Transportation; Monitoring Services | \$8 | \$0 | \$0 | \$0 | -100% | | |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$193,359 | \$297,602 | \$459,595 | \$329,553 | 70% | 11% | -28% |
| | 27400 Student Transportation; Purchase of School Buses | \$248,466 | \$302,408 | \$166,511 | \$249,349 | 0% | -18% | 50% |
| | 27500 Student Transportation; Insurance on Buses | \$22,139 | \$54,848 | \$36,727 | \$40,878 | 85% | -25% | 11% |
| | 27700 Student Transportation; Contracted Transportation Services | \$41,212 | \$134,420 | \$211,887 | \$9,339 | -77% | -93% | -96% |
| | 27900 Student Transportation; Other Student Transportation Services | \$9,729 | \$10,848 | \$30,070 | \$16,835 | 73% | 55% | -44% |
| | 27910 Student Transportation; Bus Driver Training | \$1,032 | \$3,072 | \$3,445 | \$4,394 | 326% | 43% | 28% |
| | 31100 Food Services Operations; Service Area Direction | \$0 | \$0 | \$43,023 | \$49,380 | | | 15% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$335,052 | \$357,463 | \$392,025 | \$374,767 | 12% | 5% | -4% |
| | 31300 Food Services Operations; Food Delivery | \$298,756 | \$435,680 | \$0 | \$0 | -100% | -100% | |
| | 31400 Food Services Operations; Food Purchases | \$0 | \$0 | \$457,428 | \$456,400 | | | 0% |
| | 31900 Other Food Services | \$94,130 | \$798 | \$105,135 | \$231,246 | 146% | > 500% | 120% |
| Overhead and Operational Total | | \$3,624,966 | \$4,282,425 | \$5,223,650 | \$5,015,351 | 38% | 17% | -4% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$244 | \$0 | \$0 | \$0 | -100% | | |
| | 33200 Community Recreation | \$40 | \$0 | \$0 | \$0 | -100% | | |
| | 33300 Civic Services | \$0 | \$0 | \$283 | \$0 | | | -100% |
| | 33910 High School Band Uniforms | \$9,000 | \$0 | \$0 | \$0 | -100% | | |
| | 33950 Step Ahead | \$47,686 | \$19 | \$0 | \$0 | -100% | -100% | |
| | 33990 Other Community Services; Other | \$803 | \$0 | \$450 | \$870 | 8% | | 93% |
| | 40100 Facilities Acquisition and Construction; Service Area Direction | \$411 | \$0 | \$0 | \$0 | -100% | | |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$1,380,669 | \$738,010 | \$0 | \$148,109 | -89% | -80% | |
| | 44000 Facilities Acquisition and Construction; Educational Specifications Development | \$0 | \$0 | \$0 | \$135,000 | | | |
| | 45100 Building Acquisition, Construction and Improvements | \$0 | \$0 | \$133,325 | \$163,908 | | | 23% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$0 | \$377,723 | \$377,723 | | | 0% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$0 | \$34,200 | \$31,741 | | | -7% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$30,017 | \$65,210 | \$85,310 | \$60,847 | 103% | -7% | -29% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$575,747 | \$631,076 | \$582,090 | \$992,290 | 72% | 57% | 70% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$85,083 | \$32,087 | \$62,705 | \$57,630 | -32% | 80% | -8% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$376,272 | \$427,947 | \$317,569 | | -16% | -26% |
| | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt | \$0 | \$429,358 | \$0 | \$2,541 | | -99% | |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$0 | \$70,586 | \$108,306 | \$22,272 | | -68% | -79% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Lakeland School Corporation (4535)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--------------------------------|--|-------------|-------------|-------------|-------------|------------------|-----------------|-----------------|
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,053,393 | \$1,591,623 | \$566,160 | \$1,123,200 | 7% | -29% | 98% |
| | 54200 Common School Fund; Principal | \$39,120 | \$0 | \$0 | \$0 | -100% | | |
| Nonoperational Total | | \$3,222,214 | \$3,934,240 | \$2,378,500 | \$3,433,700 | 7% | -13% | 44% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$143,205 | \$171,326 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$651,988 | \$775,309 | \$0 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$370 | \$374 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$876,155 | \$1,653,233 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$180 | \$5,715 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$0 | \$214,806 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$1,671,898 | \$2,820,763 | \$0 | \$0 | | | |